Listing of the Claims:

Pending claims 1-14 and 20-25 read (including amendments to date) read as follows and are enclosed herewith for the Examiner's convenience:

1. (previously presented) A method of manufacturing a composite panel comprising:

forming a first lower panel having a peripheral lip and a plurality of raised

projections, each defining coplanar surfaces;

forming a second upper panel having a substantially planar surface and a peripheral lip, wherein the peripheral lip of the first panel is configured to fit snugly against and within the peripheral lip of the second panel;

applying an adhesive to at least the coplanar surfaces of the first panel; and securing the second panel to the first panel such that the coplanar surfaces are adhered to the upper panel and the peripheral lips remain in substantial proximity to form the composite panel.

- 2. (previously presented) The method of claim 1, wherein the raised projections are a plurality of convolutions.
- 3. (previously presented) The method of claim 1, wherein the raised projections are a plurality of frusto-conical projections.
- 4. (previously presented) The method of claim 1, wherein the raised projections are triangles arranged in a closed X pattern.
- 5. (previously presented) The method of claim 1, further wherein the first panel comprises a second plurality of elongate projections having a height less than a height of the plurality of raised projections.
- 6. (previously presented) The method of claim 1, further comprising applying adhesive to the peripheral lip of the first panel.
- 7. (previously presented) The method of claim 1, wherein the first and second panels are formed of thermoformable material.
 - 8. (previously presented) A method of manufacturing a composite panel comprising: forming a first lower panel having a peripheral lip and a plurality of raised features;

forming a second upper panel having a planar surface and a peripheral lip, wherein the peripheral lip of the first panel is configured to fit snugly against and within the peripheral lip of the second panel;

applying an adhesive to at least the raised features of the first panel; and securing the second panel to the first panel, such that the coplanar surfaces are adhered to the upper panel and the peripheral lips remain in substantial proximity to form the composite panel.

- 9. (previously presented) The method of claim 8, further comprising applying adhesive to the peripheral lip of the lower panel.
- 10. (previously presented) The method of claim 9, wherein the raised features are a plurality of convolutions.
- 11. (previously presented) The method of claim 9, wherein the raised features are a plurality of frusto-conical projections.
- 12. (previously presented) The method of claim 9, wherein the raised features are triangles arranged in a closed X pattern.
- 13. (previously presented) The method of claim 9, further comprising a second plurality of elongate features having a height less than a height of the plurality of raised features.
- 14. (previously presented) The method of claim 9, wherein the first and second panels are formed of thermoformable material.
 - 15.-19. (canceled)
- 20. (previously presented) The method of claim 1, wherein the composite panel is selected from the group consisting of a tonneau cover, a vehicle floorboard, a door panel and a roof panel.
- 21. (previously presented) The method of claim 20, wherein the composite panel is a tonneau cover.
- 22. (previously presented) The method of claim 8, wherein the composite panel is selected from the group consisting of a tonneau cover, a vehicle floorboard, a door panel and a roof panel.
- 23. (previously presented) The method of claim 22, wherein the composite panel is a tonneau cover.

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- 24 (previously presented) The method of claim 1, wherein the peripheral lip of the upper panel and the peripheral lip of the lower panel form a downturned edge.
- 25. (previously presented) The method of claim 8, wherein the peripheral lip of the upper panel and the peripheral lip of the lower panel form a downturned edge.